



A Neterwala Group Company

Greenhouse Gas (GHG) Emissions **Inventory Report**

Uni Abex Alloy Products Limited

Dharwad Plant

REPORTING PERIOD

FY 2025-26

UNI ABEX ALLOY PRODUCTS LIMITED • DHARWAD PLANT

Greenhouse Gas (GHG) Emissions Inventory Report

Reporting Period: FY 2025-26

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EXECUTIVE SUMMARY

This report presents the first comprehensive Greenhouse Gas (GHG) Inventory for Uni Abex Alloy Products Limited, Dharwad Plant, covering the reporting period FY 2025–26. The inventory establishes FY 2025–26 as the organisation’s base year for greenhouse gas accounting and provides a structured assessment of emissions across Scope 1, Scope 2, and applicable Scope 3 categories. The inventory has been prepared using an activity-based approach and is aligned with internationally recognised greenhouse gas accounting principles to support transparent and consistent emissions reporting.

The assessment quantifies emissions arising from direct fuel combustion, purchased electricity, and key value chain activities, including purchased goods and services, transportation and distribution, business travel, employee commuting, and waste generated in operations. The inventory identifies emission hotspots across Uni Abex’s operations and value chain, providing a foundation for future emissions management and decarbonization planning.

A key highlight of the reporting year is Uni Abex’s significant reliance on renewable electricity. During FY 2025–26, the organisation sourced **99.56% of its electricity from wind and solar energy**, resulting in substantially lower Scope 2 emissions and approximately **3,533.8 tCO₂e of avoided emissions** compared with conventional grid electricity.

The inventory reports total greenhouse gas emissions of **17,914.67 tCO₂e**, comprising 608.34 tCO₂e under Scope 1, 15.78 tCO₂e under Scope 2, and 17,290.5 tCO₂e under applicable Scope 3 categories. Based on a total production volume of 4,171.79 tonnes, the resulting emission intensity for the reporting period is **4.2942 tCO₂e per tonne of production**, establishing the baseline for future performance assessment.

As Uni Abex’s inaugural GHG inventory, this report provides a robust baseline for tracking emissions, identifying reduction opportunities, strengthening internal carbon management practices, and supporting future sustainability and climate-related initiatives.

ORGANISATION PROFILE

PARTICULAR	DETAILS
Company Name	Uni Abex Alloy Products Limited
Facility	Dharwad Plant
Reporting Period	FY 2025–26
Base Year	FY 2025–26
Reporting Standard	GHG Protocol Corporate Accounting and Reporting Standard
Organisational Boundary	Operational Control
Reporting Unit	tCO ₂ e
Scopes Covered	Scope 1, Scope 2, and Applicable Scope 3

KEY HIGHLIGHTS — FY 2025–26

TOTAL EMISSIONS 17,915 tCO₂e Scope 1 + 2 + 3 total	RENEWABLE SHARE 99.56% of electricity Wind + Solar sourced	AVOIDED EMISSIONS 3,534 tCO₂e from renewable use	EMISSION INTENSITY 4.29 tCO₂e / tonne Baseline set FY 2025-26
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CHAPTER 1

INTRODUCTION AND ORGANISATIONAL OVERVIEW

1.1 INTRODUCTION

This report presents the direct and indirect Greenhouse Gas (GHG) emissions inventory for Uni Abex Alloy Products Limited, Dharwad Plant for the reporting period FY 2025–26.

1.1.1 PURPOSE / INTENDED USE

The purpose of this GHG Inventory Report is to quantify and report the greenhouse gas emissions associated with Uni Abex Alloy Products Limited's operations under the operational control approach.

The inventory has been prepared in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol Corporate Standard) and is broadly aligned with the principles and guidance of ISO 14064-1:2018 for the quantification and reporting of greenhouse gas emissions.

The report has been developed to support the organisation's sustainability and climate-related commitments, enhance transparency in environmental reporting, and facilitate independent verification of the GHG inventory.

1.2 ORGANISATION DESCRIPTION

Uni Abex Alloy Products Limited is a leading manufacturer of centrifugal and static castings in heat-, wear-, and corrosion-resistant stainless steel alloys. The company caters to diverse industries including petrochemicals, fertilizers, iron & steel, furnace manufacturing, galvanizing plants, and other process industries. Through its advanced manufacturing capabilities and specialized alloy products, Uni Abex supports critical industrial applications requiring high performance under demanding operating conditions.

The GHG inventory has been prepared using the operational control approach and includes all activities under the organisation's operational control. The reporting boundary covers Manufacturing operations, Fuel consumption from stationary and mobile sources, Purchased electricity, Renewable energy procurement, Transportation and logistics activities, Employee commuting, Business travel, Purchased goods and services, Waste management activities, and Other relevant direct and indirect emission sources

The inventory includes Scope 1, Scope 2, and applicable Scope 3 emissions associated with Uni Abex's operations and value chain.

1.3 SDG LINKAGE

Aligned with the UN Sustainable Development Goals

The greenhouse gas inventory supports Uni Abex’s sustainability strategy by enabling informed decision-making, improving resource efficiency, increasing renewable energy adoption, and driving climate action. The report contributes to the following Sustainable Development Goals.



SDG 07

AFFORDABLE AND CLEAN ENERGY

Uni Abex continues to increase the use of renewable electricity within its operations. During FY 2025–26, renewable electricity accounted for 99.56% of the organisation’s total electricity consumption. The introduction of solar energy during the reporting period further strengthened the organisation’s commitment to cleaner energy sources.



SDG 12

RESPONSIBLE CONSUMPTION AND PRODUCTION

The GHG inventory enhances visibility into emissions associated with energy consumption, purchased materials, transportation, and waste management. These insights enable informed decision-making, promote efficient resource utilization, and identify opportunities to improve operational efficiency while reducing environmental impacts.



CLIMATE ACTION

The GHG inventory establishes a comprehensive baseline for understanding emissions across Scope 1, Scope 2, and relevant Scope 3 categories. By identifying major emission sources and tracking performance over time, Uni Abex can prioritize reduction initiatives and monitor progress against decarbonization objectives.



SDG 09

INDUSTRY, INNOVATION AND INFRASTRUCTURE

Uni Abex’s GHG inventory supports sustainable industrial development by providing reliable emissions data for continuous operational improvement. The inventory enables identifying opportunities to enhance energy efficiency, optimize manufacturing processes, and evaluate cleaner technologies for resilient operations.

OUR CONTRIBUTION

Advancing 4 UN Goals



CHAPTER 2

METHODOLOGY AND BOUNDARIES

2.1 ORGANISATIONAL BOUNDARY

The GHG inventory has been prepared under the operational control approach, whereby Uni Abex accounts for Scope 1, Scope 2, and Scope 3 emissions from all operations over which it exercises operational control. All greenhouse gases covered under the GHG Protocol — CO₂, CH₄, N₂O, HFCs, PFCs, and SF₆ — are considered within the inventory boundary, with emissions reported in tonnes of carbon dioxide equivalent (tCO₂e).

2.1.1 REPORTING PRINCIPLES

The GHG inventory has been developed in accordance with the five core principles of the GHG Protocol: Relevance, Completeness, Consistency, Transparency, and Accuracy. These principles ensure that the inventory provides a credible, comprehensive, and reliable representation of Uni Abex's greenhouse gas emissions and supports effective decision-making and year-on-year performance tracking.

2.2 BASE YEAR

Financial Year 2025–26 has been established as Uni Abex's base year for greenhouse gas (GHG) accounting, marking the commencement of the organisation's formal carbon accounting and emissions management journey. As this is the first year in which a comprehensive GHG inventory has been prepared, it serves as the foundational benchmark against which future emissions performance will be assessed. The base year provides a robust reference for tracking emission trends, evaluating the effectiveness of decarbonization initiatives, and supporting informed decision-making as Uni Abex advances its climate strategy and long-term sustainability objectives.

The base year inventory will be recalculated if significant changes occur that materially affect the comparability of GHG emissions over time. Such changes may include acquisitions, divestments, mergers, changes in organisational or operational boundaries, significant methodological improvements, updates to emission factors or Global Warming Potentials (GWPs), or the discovery of material errors or omissions in previously reported data. Routine operational changes, such as fluctuations in production volumes or energy consumption, will not result in a base year recalculation. Any recalculations will be undertaken in accordance with the GHG Protocol to maintain the consistency, transparency, and comparability of reported emissions.

2.3 OPERATIONAL / REPORTING BOUNDARIES

2.3.1 SCOPE 1 EMISSIONS

Scope 1 emissions represent the direct greenhouse gas (GHG) emissions from sources owned or controlled by Uni Abex. During FY 2025–26, these emissions comprised diesel and petrol consumed in company-operated vehicles, diesel used in DG sets for backup power, and LPG used in manufacturing and facility operations. Refrigerant leakage from refrigeration and air-conditioning equipment was assessed during the reporting period, and as no material leakage was identified, fugitive refrigerant emissions were excluded from the Scope 1 inventory.

2.3.2 SCOPE 2 EMISSIONS

Scope 2 emissions comprise the indirect greenhouse gas (GHG) emissions associated with the generation of purchased electricity consumed by Uni Abex. For the reporting year FY 2025–26, Scope 2 emissions have been quantified using the **location-based** method in accordance with the GHG Protocol Scope 2 Guidance. Emissions from purchased electricity have been calculated using the latest grid emission factor published by the Central Electricity Authority (CEA), Government of India.

2.3.3 SCOPE 3 EMISSIONS

Scope 3 emissions represent indirect emissions occurring across Uni Abex’s value chain that are not included within Scope 1 or Scope 2. For FY 2025–26, the inventory covers emissions from purchased goods and services, upstream transportation and distribution, downstream transportation and distribution, business travel, employee commuting, and waste generated in operations.

2.4 METHODOLOGY FOR QUANTIFICATION

The quantification of greenhouse gas (GHG) emissions has been carried out using activity-based calculation methodologies in accordance with the principles of the GHG Protocol Corporate Accounting and Reporting Standard. Emissions were calculated by multiplying the relevant activity data with the corresponding emission factors, as represented below:

GHG Emissions
(tCO₂e)

=

Activity Data ×
Emission Factor

The inventory has been prepared using primary operational data collected from across Uni Abex’s operations. Activity data includes fuel consumption, purchased electricity, transportation and distribution activities, business travel, employee commuting, purchased goods and services, and waste generated during operations. Information was compiled from fuel purchase records, electricity bills, freight and logistics documents, travel records, procurement data, waste disposal records, and employee commuting surveys. Where primary data was unavailable, authenticated internal records and reasonable assumptions were applied to ensure complete coverage of the reporting boundary.

Emission factors used in this inventory were sourced from recognized databases, including DEFRA, the Central Electricity Authority (CEA), and Ecoinvent, where applicable. The published CO₂e emission factors incorporate the relevant Global Warming Potentials (GWPs) adopted by their respective source methodologies.

The CO₂e values incorporate the impact of different greenhouse gases based on their respective global warming potentials and are reported in accordance with applicable DEFRA, Ecoinvent and other recognized emission factor references.

SCOPE 3 QUANTIFICATION METHODOLOGY

As FY 2025–26 represents Uni Abex’s first comprehensive Scope 3 greenhouse gas (GHG) assessment, the inventory has been prepared using a phased and materiality-based approach. Scope 3 categories were selected based on their relevance to the organisation’s operations, availability and quality of activity data, and the maturity of internal data collection processes.

The current assessment includes emissions from Purchased Goods and Services, Upstream Transportation and Distribution, Downstream Transportation and Distribution, Business Travel, Employee Commuting, and Waste Generated in Operations, representing the most significant value chain emission sources identified during the reporting period.

As Uni Abex continues to strengthen its greenhouse gas accounting framework and enhance data collection across its value chain, the Scope 3 inventory will be periodically reviewed and refined. Additional categories may be incorporated in future reporting periods based on improvements in data availability, reporting maturity, and evolving business operations, ensuring that the inventory continues to provide a comprehensive representation of the organisation’s value chain emissions.

2.4.1 DATA COLLECTION AND VALIDATION PROCESS:

The greenhouse gas (GHG) inventory was prepared using activity data collected from various functional departments across Uni Abex, including Procurement, Production, Maintenance & Utilities, Logistics, Human Resources, Finance, and other relevant operational functions. The data collection process was supported, wherever available, by primary source documents such as electricity bills, fuel purchase invoices, procurement records, freight and logistics documents, business travel records, waste disposal records, and other relevant operational documents.

Where primary supporting documents were unavailable, activity data was obtained from internally maintained records and authenticated information provided by the respective process owners. The collected information underwent cross-functional review and validation to ensure consistency, completeness, and alignment with the defined organisational and operational boundaries prior to emissions quantification.

CARBON INTELLIGENCE PLATFORM

To support greenhouse gas data management and reporting, Uni Abex utilizes a Carbon Intelligence Platform that enables centralized data collection, document management, emissions quantification, and reporting across Scope 1, Scope 2, and applicable Scope 3 categories. The platform provides data traceability, maintains a repository of supporting documentation, and facilitates systematic monitoring of greenhouse gas emissions through dashboards and analytical tools.

Uni Abex is committed to continually strengthening its greenhouse gas accounting processes by enhancing data quality, improving internal data collection mechanisms, and expanding value chain engagement to support increasingly comprehensive and accurate emissions reporting in future reporting periods.

2.4.2 VERIFICATION AND ASSURANCE STATEMENT

The greenhouse gas (GHG) inventory has not been subject to independent third-party verification or external assurance for the reporting year. However, a comprehensive internal review and validation process was undertaken to ensure the accuracy, completeness, and consistency of the reported information.

The reported activity data was reviewed and validated by the respective functional departments and process owners responsible for data generation and maintenance. Wherever available, the reported data was supported by primary source documents, including utility bills, fuel purchase invoices, procurement records, freight and logistics documents, travel records, waste disposal records, and other relevant operational documentation.

In instances where primary supporting documents were unavailable, the reported information was substantiated using internally maintained logbooks, operational records, or authenticated declarations and confirmations provided by the respective departments. Cross-functional reviews were conducted to verify the consistency and accuracy of the reported data, ensuring that the inventory faithfully represents Uni Abex's greenhouse gas emissions within the defined reporting period and organisational boundary.

2.5 UNCERTAINTY AND LIMITATIONS

The greenhouse gas (GHG) inventory has been prepared using the best available activity data and recognised emission factor databases available during the reporting period. While reasonable efforts have been made to ensure the accuracy, completeness, and consistency of the reported emissions, a degree of uncertainty is inherent in greenhouse gas quantification.

The primary sources of uncertainty associated with this inventory include:

- Use of average emission factors obtained from recognised national and international databases where activity-specific factors were not available.
- Variations in transportation routes, vehicle types, load factors, and fuel consumption patterns that may influence transportation-related emissions.
- Assumptions applied for waste treatment processes and logistics activities where complete operational information was unavailable.
- Potential inaccuracies or omissions in operational records and activity data provided by internal departments or third-party service providers.
- The use of assumptions and estimation techniques in instances where complete primary activity data was unavailable.

As this represents Uni Abex's first greenhouse gas inventory, the organisation recognises opportunities to further enhance data quality, improve the availability of primary activity data, strengthen value chain engagement, and refine estimation methodologies in future reporting periods. Continuous improvement of the greenhouse gas inventory process will support increasingly accurate and comprehensive emissions reporting.

CHAPTER 3

GHG EMISSIONS INVENTORY AND ANALYSIS

3.1 OVERVIEW OF EMISSIONS

SCOPE	FY 2025–26 (tCO ₂ e)
Scope 1	608.34
Scope 2	15.78
Scope 3	17,290.5
Total	17,914.67

The GHG emissions inventory for Uni Abex Alloy Products Limited includes Scope 1, Scope 2, and Scope 3 emissions for FY 2025–26.

For FY 2025–26, Scope 3 emissions represented the major share of the total emissions inventory.

3.2 EMISSION INTENSITY ANALYSIS

PARTICULARS	FY 2025–26
Scope Coverage	Scope 1 + Scope 2 + Scope 3
Total GHG Emissions (tCO₂e)	17,914.67
Production Weight (tonnes)	4,171.79
Emission Intensity (TCO₂e / tonnes)	4.2942

FORMULA

Emission Intensity = Total GHG Emissions (tCO₂e) ÷ Total Production (tonnes)

For FY 2025–26, the calculation is based on the organisation’s total reported Scope 1, Scope 2, and applicable Scope 3 emissions of 17,914.67 tCO₂e and a total production volume of 4,171.79 tonnes, resulting in an emission intensity of 4.2942 tCO₂e per tonne of production.

As FY 2025–26 represents Uni Abex’s base year for greenhouse gas accounting, this emission intensity establishes the baseline against which future emissions performance and carbon efficiency will be assessed. The metric provides a normalized measure of emissions relative to production output and will support performance evaluation as subsequent GHG inventories are developed.

3.3 SCOPE 1 EMISSIONS

3.3.1 SCOPE 1 EMISSIONS BY GREENHOUSE GAS CATEGORY

SOURCE	FY 2025–26 (tCO ₂ e)
Diesel – Stationary	10.85
LPG – Stationary	569.34
Diesel – Mobile vehicles	15.76
Petrol – Mobile vehicles	12.39
Total	608.34

Scope 1 greenhouse gas emissions for FY 2025–26 totalled 608.34 tCO₂e, comprising emissions from stationary fuel combustion and company-operated vehicles.

The inventory includes emissions from stationary diesel consumption (10.85 tCO₂e), stationary LPG consumption (569.34 tCO₂e), diesel consumed in mobile vehicles (15.76 tCO₂e), and petrol consumed in mobile vehicles (12.39 tCO₂e).

These emissions represent the direct greenhouse gas emissions arising from fuel combustion within Uni Abex’s operational boundary during the reporting period.

3.4 SCOPE 2 EMISSIONS

SOURCE	FY 2025–26 (tCO ₂ e)
Purchased Electricity	15.78

Scope 2 emissions were relatively low at 15.78 tCO₂e during the reporting period, primarily due to the organisation's reliance on renewable electricity generated from wind and solar sources for a significant portion of its electricity requirements. The procurement of renewable electricity reduced dependence on conventional grid-supplied electricity and contributed to a lower indirect emissions footprint, supporting Uni Abex's efforts towards cleaner energy consumption and climate change mitigation.

3.5 SCOPE 3 EMISSIONS

CATEGORY	EMISSIONS (tCO ₂ e)
Purchased Goods and Services	5,226.96
Upstream Transportation	73.37
Business Travel	121.21
Downstream Transportation	11,728.54
Employee Commuting	139.42
Waste	1.03
Total	17,290.5

Scope 3 greenhouse gas emissions for FY 2025–26 totalled 17,290.5 tCO₂e, representing the largest share of Uni Abex’s overall greenhouse gas inventory. Emissions were quantified across six categories: Purchased Goods and Services, Upstream Transportation and Distribution, Business Travel, Employee Commuting, Downstream Transportation and Distribution, and Waste Generated in Operations.

Downstream Transportation and Distribution and Purchased Goods and Services contributed the majority of Scope 3 emissions, reflecting the significance of logistics activities and raw material procurement within Uni Abex’s value chain. The remaining emissions were associated with upstream transportation, employee commuting, business travel, and waste generated during operations.

SCOPE 3 EMISSIONS BREAKDOWN

By category, tCO₂e (share of Scope 3 total)

Downstream Transportation		11,728.54 • 67.8%
Purchased Goods and Services		5,226.96 • 30.2%
Employee Commuting		139.42 • 0.8%
Business Travel		121.21 • 0.7%
Upstream Transportation		73.37 • 0.4%
Waste		1.03 • 0.0%

98%

OF SCOPE 3 EMISSIONS
come from Downstream Transportation & Purchased Goods

CHAPTER 4

RENEWABLE ENERGY AND AVOIDED EMISSIONS

4.1 RENEWABLE ENERGY CONSUMPTION

SOURCE	FY 2025–26 (MWh)
Wind Energy	4757.38
Solar Energy	219.76
Renewable Energy Share (%)	99.56

Renewable energy forms a significant component of Uni Abex’s energy portfolio and reflects the organisation’s commitment to reducing the environmental impact of its operations. During FY 2025–26, Uni Abex consumed 4,977.14 MWh of renewable electricity, accounting for 99.56% of its total electricity consumption. For the majority of the reporting period, renewable electricity consumption was primarily sourced from wind energy. In March 2026, solar energy consumption commenced, marking the beginning of the organisation’s transition towards solar-based renewable electricity, with wind and solar contributing approximately equally to the renewable electricity consumed during that month.

The introduction of solar energy alongside continued wind procurement reflects Uni Abex’s ongoing commitment to diversifying its renewable energy portfolio and supporting its long-term decarbonization objectives. The increased adoption of renewable electricity contributes to reducing greenhouse gas emissions associated with purchased electricity while reinforcing the organisation’s commitment to sustainable and low-carbon manufacturing.

4.2 AVOIDED EMISSIONS

YEAR	AVOIDED EMISSIONS (tCO ₂ e)
FY 2025–26	3,533.8

FY 2025–26 Renewable Energy Performance and Associated Avoided Emissions

The procurement and generation of renewable electricity through wind and solar energy enabled Uni Abex to avoid greenhouse gas emissions that would otherwise have been generated from the consumption of conventional grid electricity. Avoided emissions represent the estimated reduction in emissions achieved by replacing grid-based electricity with renewable energy and are calculated by applying the applicable grid emission factor to the renewable electricity consumed. During FY 2025–26, Uni Abex generated and procured 4,977.14 MWh of renewable electricity from wind and solar sources, resulting in an estimated 3,533.8 tCO₂e of avoided emissions.

Avoided emissions are reported separately from Scope 1, Scope 2, and Scope 3 greenhouse gas emissions and are presented to highlight the climate benefits associated with renewable energy consumption. These avoided emissions are not deducted from the reported greenhouse gas inventory but are disclosed as an additional indicator of Uni Abex's commitment to decarbonization, renewable energy adoption, and sustainable energy management.

4,977.14 MWh

Renewable Energy Generated
(FY 2025–26)

99.56%

Renewable Energy Share

3,533.8 tCO₂e

Avoided Emissions

CHAPTER 5

CONCLUSION

The preparation of this greenhouse gas (GHG) inventory marks an important milestone in Uni Abex’s sustainability journey, establishing FY 2025–26 as the organisation’s baseline year for greenhouse gas accounting. The inventory provides a comprehensive assessment of emissions across Scope 1, Scope 2, and applicable Scope 3 categories, offering a clear understanding of the organisation’s emissions profile and the key activities contributing to its carbon footprint.

The assessment indicates that Scope 3 emissions constitute the largest share of Uni Abex’s total greenhouse gas emissions, highlighting the importance of value chain emissions in the organisation’s overall carbon footprint. At the same time, the significant procurement of renewable wind and solar energy, accounting for 99.56% of total electricity consumption, has substantially reduced emissions associated with purchased electricity and resulted in significant avoided emissions, demonstrating Uni Abex’s commitment to cleaner energy sources.

As this represents the organisation’s first comprehensive GHG inventory, it establishes a robust foundation for future greenhouse gas management and climate-related decision-making. The inventory will enable Uni Abex to identify emission hotspots, prioritise reduction opportunities, strengthen stakeholder engagement, and integrate climate considerations into operational and strategic planning.

Uni Abex remains committed to continually enhancing its greenhouse gas accounting practices by improving data quality, strengthening value chain data collection, and expanding the scope and maturity of future inventories. As reporting processes evolve, the organisation will be better positioned to monitor its emissions performance, support informed decision-making, and advance its long-term decarbonization and sustainability objectives.

As the organisation's greenhouse gas management framework continues to mature, future inventories will support emissions reduction target setting, strengthen climate-related disclosures, and enable continuous monitoring of progress towards Uni Abex's long-term decarbonization and sustainability goals.

KEY TAKEAWAYS

BASELINE ESTABLISHED FY 2025–26 First comprehensive GHG inventory	LARGEST EMISSIONS SOURCE Scope 3 Value chain — priority area	CLEAN ENERGY LEADERSHIP 99.56% Renewable electricity share
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THE ROAD AHEAD

01 Identify hotspots	02 Set reduction targets	03 Engage value chain	04 Track progress
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ANNEXURE – EMISSION FACTORS AND REFERENCE SOURCES

The following emission factor sources and reference standards were used for the quantification of greenhouse gas (GHG) emissions for FY 2025–26. Emission factors were selected based on applicability, data availability, and recognized international and national guidance documents.

EMISSION SOURCE	ACTIVITY DATA UNIT	REFERENCE STANDARD / SOURCE	BASIS OF EMISSION FACTOR
Purchased Electricity	kWh	Central Electricity Authority (CEA), India (2025)	Grid emission factor for electricity consumption
LPG Consumption	Kg	DEFRA GHG Conversion Factors (2025)	Fuel combustion emission factor for LPG
Diesel Consumption – Stationary Sources	Litres	DEFRA GHG Conversion Factors (2025)	Fuel combustion emission factor
Diesel Consumption – Mobile Sources	Litres	DEFRA GHG Conversion Factors (2025)	Mobile fuel combustion emission factor
Petrol	Litres	DEFRA GHG Conversion Factors (2025)	Mobile fuel combustion emission factor
Upstream Transportation	Tonne-km	DEFRA GHG Conversion Factors (2025)	Freight transportation emission factors
Downstream Transportation	Tonne-km	DEFRA GHG Conversion Factors (2025)	Freight transportation emission factors
Purchased Goods & Services	Tonne	Ecoinvent/DEFRA (2025) / Secondary Databases	Average-data methodology
Business Travel	Distance travelled in km / Mode of transport	DEFRA GHG Conversion Factors (2025)	Air and land travel emission factors
Employee Commuting	Distance travelled in km/ Mode of transport	DEFRA GHG Conversion Factors (2025)	Passenger transport emission factors
Waste Disposal	Tonnes of waste	DEFRA GHG Conversion Factors (2025)	Waste treatment and disposal emission factors
Renewable Electricity (Wind & Solar)	kWh	CEA Grid Emission Factor (2025)	Avoided grid electricity emissions

